GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)- Section 9(3) – certain amendments to the notification issued in G.O.Ms.No. 256, Revenue (CT.II) Department, Dated. 29.06.2017- Notification- Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No.290 **Dated: 29-04-2019**

Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2) G.O.Ms.No. 256, Revenue (CT.II) Department, Dated. 29.06.2017
3) From the Chief Commissioner of State Tax, A.P., Vijayawada, Letter No.CCW/GST/74/2015, dated. 29-03-2019.

** ** **

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 30- 04-2019:

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments to the notification issued in G.O.Ms.No. 256, Revenue (CT.II) Department, Dated. 29.06.2017-, namely:-

2. This notification shall be deemed to have come into force with effect on and from 1st April, 2019.

AMENDMENTS

In the said notification, -

(i) in the Table, after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5B	Services supplied by any person by way of transfer of development rights or Floor Space Index (including additional FSI) for construction of a project by a promoter.	Any person	Promoter;
5C	Long term lease of land (30 years or more) by any person against consideration in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name) and/or periodic rent for	Any person	Promoter;

	construction of a project by a promoter.		

(ii) in the Explanation, after clause (h), the following clause shall be inserted, namely: -

"(i)The term "apartment" shall have the same meaning as assigned to it in clause(e) of section2 of the Real Estate (Regulation and Development) Act, 2016 (Act No.16 of 2016).

(j) The term "Promoter" shall have the same meaning as assigned to it in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (Act No.16 of 2016).

(k) the term "project" shall mean a real estate project (REP) or a residential real estate project (RREP);

(l) The term "Real estate project (REP)" shall have the same meaning as assigned to it in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (Act No.16 of 2016).

(m) the term "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15% of the total carpet area of all the apartments in the REP.

(n) The term "Floor Space Index" (FSI) shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built.

Dr.D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.
Sf/Sc.

// FORWARDED:: BY ORDER //

SECTION OFFICER